

### SUPPORT FOR THE AMENDMENT

This Amendment amends the specification by replacing the Title; cancels Claims 2-3 and 11-12; and amends Claims 1, 4, 6, 8-10, 13, 15, 17-21 and 23. Support for the amendments is found in the specification and claims as originally filed. In particular, support for Claim 1 is found in canceled Claims 2-3. Support for Claim 10 is found in canceled Claims 11-12. No new matter would be introduced by entry of these amendments.

Upon entry of these amendments, Claims 1, 4-10 and 13-23 will be pending in this application. Claims 1 and 10 are independent. Claims 19-23 are withdrawn from consideration pursuant to a restriction requirement.

### REQUEST FOR RECONSIDERATION

Applicants respectfully request entry of the foregoing and reexamination and consideration of the application, as amended, in light of the remarks that follow.

Applicants thank the Examiner for the courtesies extended to their representative during the personal interview on January 18, 2006. Applicants thank the Examiner for the indication during the personal interview that Claims 3 and 12, now incorporated into independent Claims 1, and 10, respectively, may be novel over the prior art. Interview Summary dated January 18, 2006.

As discussed at the personal interview, the present invention provides a thin film magnetic head in which it is possible to decrease the coil resistance while increasing a number of coil turns and consequently decreasing the quantity of generated heat. Specification at page 8, lines 5-10. The thin film magnetic head of the present invention includes a lower coil and an upper coil, where the lower coil comprises a first coil in a spiral form and a second coil fitted in the space between the coil turns of the first coil, the upper

coil comprises a third coil in a spiral form and a fourth coil in the space between the coil turns of the third coil, and a gap film is interposed between the lower coil and the upper coil.

Claims 1-18 are rejected under 35 U.S.C. § 102(e) over U.S. Patent No. 6,751,052 ("Tagawa"). Tagawa discloses a thin film magnetic head including a "thin film coil or conductive whirly pattern 28" on either side of a gap layer 37. Tagawa at Fig. 4.

However, Tagawa fails to suggest the first coil, second coil, third coil and fourth coil featured in independent Claims 1 and 10.

Thus, the rejection over Tagawa should be withdrawn.

The Title of the invention is objected to because the assertedly the Title should provide a more detailed structural identification of the feature or features which distinguish the invention from the prior art. To obviate the objection, the Title is amended to specify that the thin film magnetic head has "spiral coils".

Claims 1-18 are rejected under 35 U.S.C. § 112, second paragraph. To obviate the rejection, the claims are amended.

Pursuant to M.P.E.P. § 821.04, after independent product Claim 1 is allowed, Applicants respectfully request rejoinder, examination and allowance of withdrawn method Claims 19-23, which include all of the limitations of product Claim 1.

In view of the foregoing amendments and remarks, Applicants respectfully submit that the application is in condition for allowance. Applicants respectfully request favorable consideration and prompt allowance of the application.

Should the Examiner believe that anything further is necessary in order to place the application in even better condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

Respectfully submitted,

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